

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1172 - HB 1427**

March 9, 2023

**SUMMARY OF BILL:** Removes the Canadian Football League as an eligible major league professional football franchise that may hold a lease on a sports facility and allow the municipality to be reimbursed by the state for state and local sales tax revenue derived from the sale of admissions to all events occurring at the sports facility, in addition to the sale of food, drinks, merchandise, parking, and all related services sold on the premises of the sports facility during an event.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- The Canadian Football League does not operate in the United States; therefore, any fiscal impact to state or local government is considered to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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